

## **Exhibit 15**

**From:** Andrew Smith [andrews@fggus.com]

**Sent:** 10/12/2004 3:05:19 PM

**To:** Amit Vijayvergiya [amit@fggus.com]; Jeffrey Tucker [jeffrey@fggus.com]

**CC:**

**Subject:**

Can you guys do a brief meeting/call with a client called Giroscopic, they are a sophisticated group that has in the mid single digit millions in Sentry via UBP. They can come by the ny office at 2 pm tomorrow, Wednesday, and meet with us here and we can patch you in Amit.

If you cannot make it, is there anyone else that can substitute. I can handle the firm overview and the Sentry overview, I am just not currently up to speed on the sentry portf or the risk. Please advise.

A

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